

For Use During Calendar Year 2004

Where To File 2003 Taxes For Businesses

| Form | Title | Where To File | If | If..... | If |
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| W-7 | Application for IRS Individual Taxpayer Identification Number | Internal Revenue Service, Philadelphia Submission Processing Center, ATIN Unit, P.O. Box 447, Bensalem, PA 19020 | | | |
| W-7A | Application for Adoption Tax Identification Number | Internal Revenue Service, Philadelphia Submission Processing Center, ATIN Unit, P.O. Box 447, Bensalem, PA 19020 | | | |
| W-7SP | Application for IRS Individual Taxpayer Identification Number (Spanish Version) | Internal Revenue Service, Philadelphia Submission Processing Center, ATIN Unit, P.O. Box 447, Bensalem, PA 19020 | | | |

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| 56F | Notice Concerning Fiduciary Relationship of Financial Institution | | <p>If the fiduciary's principal business, office, or agency is located in Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin, use the following address: Internal Revenue Service Center, Cincinnati, OH 45999-0042</p> | <p>If the fiduciary's principal business, office, or agency is located in Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, use the following address: Internal Revenue Service Center, Ogden, UT 84201-0042</p> | |
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| 706GS (D-1) | Notification of Distribution From a Generation-Skipping Transfer Trust | Internal Revenue Service Center, Cincinnati, OH 45999 (where the Form 706 was filed) | If the settlor is (or was at death) a Resident U.S. citizen or resident alien, then the address is: Internal Revenue Service Center, Cincinnati, OH 45999 | If the settlor is (or was at death) a Resident U.S. citizen or resident alien (private delivery service), then the address is: Internal Revenue Service Center; 201 W. Rivercenter Blvd., Covington, KY 41011. | If the settlor is (or was at death) a Nonresident U.S. citizen or alien, then the address is: Internal Revenue Service Center Philadelphia, PA 19255, USA. |
| 706GS(T) | Generation-Skipping Transfer Tax Return For Terminations | Internal Revenue Service Center, Cincinnati, OH 45999 (where the Form 706 was filed) | If the settlor is (or was at death) a Resident U.S. citizen or resident alien, then the address is: Internal Revenue Service Center; Cincinnati, OH 45999. | If the settlor is (or was at death) a Resident U.S. citizen or resident alien (private delivery service), then the address is: Internal Revenue Service Center; 201 W. Rivercenter Blvd., Covington, KY 41011. | If the settlor is (or was at death) a Nonresident U.S. citizen or alien, then the address is: Internal Revenue Service Center; Philadelphia, PA 19255, USA. |

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| 706QDT | United States Estate Tax Return for Qualified Domestic Trusts | File Form 706-QDT with the same Internal Revenue Service Center where the Form 706, or Form 706-NA, for the estate of the decedent was filed. | If the estate of the decedent (grantor of the QDOT) filed Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, then file Form 706QDT at the Internal Revenue Service, Cincinnati, OH 45999 | If the estate of the decedent (grantor of the QDOT) filed Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (private delivery service), then file Form 706QDT at the Internal Revenue Service, 201 W. Rivercenter Blvd., Covington, KY 41011. | If the estate of the decedent (grantor of the QDOT) filed Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States, then file Form 706QDT at the Internal Revenue Service, Philadelphia, PA 19255, USA. |
| 709 | United States Gift (and Generation - Skipping Transfer) Tax Return | | The 50 states or the District of Columbia, then the address is Internal Revenue Service Center, Cincinnati, OH 45999. | The 50 states or the District of Columbia (private delivery service), then the address is Internal Revenue Service Center, 201 W. Rivercenter Blvd., Covington, KY 41011. | If you are located in a foreign country, American Samoa, Guam, the Virgin Islands, Puerto Rico, or have an APO or FPO address, then the address is Internal Revenue Service Center, Philadelphia, PA 19255. |

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| 709A | United States Short Form Gift Tax Return | | U.S. citizen or resident alien living in the 50 states or the District of Columbia, then the address is Internal Revenue Service Center, Cincinnati, OH 45999. | U.S. citizen or resident alien living in the 50 states or the District of Columbia (private delivery service), then the address is Internal Revenue Service Center, Covington, KY 41011. | U.S. citizen living in a foreign country, American Samoa, Guam, the Virgin Islands, Puerto Rico, or having an APO or FPO address, then the address is Internal Revenue Service Center, Philadelphia, PA 19255. |
| 940PR | Employer's Annual Federal Employment (FUTA) Tax Return (Puerto Rican Version) | Return without payment: Internal Revenue Service, Philadelphia, PA 19255-0046 Return with payment: Internal Revenue Service, P.O. Box 80105, Cincinnati, OH 45280-000 | | | |
| 990C | Farmers' Cooperative Association Income Tax Return | Internal Revenue Service, Ogden, UT 84201-0027 | | | |
| 1041N | U.S. Income Tax Return for Native Alaska Settlement Trust | Internal Revenue Service Center Ogden, UT 84201 | | | |

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| 1065 | U.S. Return of Partnership Income | | <p>If the partnership's principal business, office, or agency is located in: Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin. And the total assets at the end of tax year (Form 1065, page 1, item F) are: Less than 10 million Mail to: Internal Revenue Service Center, Cincinnati, OH 45999-0011. 10 million or more Mail to: Internal Revenue Service, Ogden, UT 84201-0011</p> | <p>If the partnership's principal business, office, or agency is located in: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming. And the total assets at the end of the tax year (Form 1065, page 1, item F) are any amount, use the following Internal Revenue Service Center address: Ogden, UT 84201-0011</p> | <p>A foreign country or a U.S. possession: Internal Revenue Service Center, Philadelphia, PA 19255-0048</p> |
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| 1066 | U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | | <p>If the REMIC's principal business, office, or agency is located in: The United States, use the following Internal Revenue Service address: Ogden, UT 84201-0007</p> | <p>If the REMIC's principal business, office, or agency is located in: A foreign country or U.S. possession, use the following Internal Revenue Service address: Philadelphia, PA, 19255</p> | |
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| 1120 IC-DISC | Interest Charge Domestic International Sales Corporation Return | | <p>If the corporation's principal business, office, or agency is located in: Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin. And the total assets at the end of the tax year are less than \$10 million. Use the following Internal Revenue Service Center address: Cincinnati, OH 45999-0012. \$10 million or more use the following Internal Revenue Service Center address: Ogden, UT 84201-0012</p> | <p>If the corporation's principal business, office, or agency is located in: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming. And the total assets at the end of the tax year are any amount, use the following Internal Revenue Service Center address: Ogden, UT 84201-0012</p> | <p>If the corporation's principal business, office, or agency is located in: A foreign country or U.S. possession, use the following Internal Revenue Service Center address: Philadelphia, PA 19255-0012</p> |
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| 1120L | U.S. Life Insurance Company Income Tax Return | | <p>If the corporation's principal business, office, or agency is located in: Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin. And the total assets at the end of the tax year are less than \$10 million. Use the following Internal Revenue Service Center address: Cincinnati, OH 45999-0012. \$10 million or more use the following Internal Revenue Service Center address: Ogden, UT 84201-0012.</p> | <p>If the corporation's principal business, office, or agency is located in: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming. And the total assets at the end of the tax year are any amount, use the following Internal Revenue Service Center address: Ogden, UT 84201-0012</p> | <p>If the corporation's principal business, office, or agency is located in: A foreign country or U.S. possession (or the corporation is claiming the possessions corporation tax credit under sections 30A and 9936), use the following Internal Revenue Service Center address: Philadelphia, PA 19255-0012</p> |
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| 1120 PC | US Property and Casualty Insurance Company Income Tax Return | | If the corporation's principal business, office, or agency is located in the United States, use the following Internal Revenue Service Center address: Ogden, UT 84201-0012 | If the corporation's principal business, office, or agency is located in: A foreign country or U.S. possession (or the corporation is claiming the possessions corporation tax credit under sections 30A and 9936), use the following Internal Revenue Service Center address: Philadelphia, PA 19255-0012 | |
| 5471 Copy | Information Return of Certain Foreign Corporations | <p>Original file with taxpayers' income tax return</p> <p>Copy sent to: Internal Revenue Service Submission Processing Center Philadelphia, PA 19255</p> | | | |
| 5472 Copy | Information Return of a Foreign Owned U.S. Corporation | <p>Original file with taxpayers' income tax return</p> <p>Copy sent to: Internal Revenue Service Submission Processing Center Philadelphia, PA 19255</p> | | | |

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| 8109 | Federal Tax Deposit Coupon | Financial Agent Federal Tax Deposit Processing P.O. Box 970030 St. Louis, MO 63197 | | | |
| 8109 B | FTD Deposit Form (Over The Counter Version) | Financial Agent Federal Tax Deposit Processing P.O. Box 970030 St. Louis, MO 63197 | | | |
| 8233 | Exemption From Withholding on Compensation For Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual | Provided by NRA to withholding agent, who in turns submits it to the IRS for Final Approval: Internal Revenue Service, International Returns Section, P.O. Box 920, Bensalem, PA 19020-8518 | | | |
| 8288 | U.S. Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests | Internal Revenue Service, P.O.Box 21086, DP N-423 FIRPTA Unit, Philadelphia, PA 19114-0586 | | | |
| 8288 A | Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests | Internal Revenue Service, P.O.Box 21086, DP N-423 FIRPTA Unit, Philadelphia, PA 19114-0586 | | | |
| 8288 B | Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property... | Internal Revenue Service, P.O.Box 21086, DP N-423 FIRPTA Unit, Philadelphia, PA 19114-0586 | | | |
| 8329 | Lender's Information Return for Mortgage Credit Certificates (MCCs) | File Form 8329 with the Internal Revenue Service, Ogden, UT 84201 | | | |

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| 8330 | Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs) | File Form 8330 with the Internal Revenue Service, Ogden, UT 84201 | | | |
| 8703 | Annual Certification of a Residential Rental Project | File Form 8703 with: Internal Revenue Service, Ogden, UT 84201 | | | |
| 8752 | Required Payment or Refund Under Section 7519 | | If the entity's principal place of business or principal office or agency is located in: Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin, use the following address: Internal Revenue Service Center, Cincinnati, OH 45999-0046 | If the entity's principal place of business or principal office or agency is located in: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, use the following address: Internal Revenue Service Center, Ogden, UT 84201-0046 | |

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| 8831 | Excise Taxes on Excess Inclusions of REMIC Residual Amounts | <p>If filed by an individual or foreign entity, file it with the Internal Revenue Service Center, Philadelphia, PA 19255</p> <p>All other entities must file with the Internal Revenue Service Center, Cincinnati, OH 45999</p> | | | |
| 8855 | Election to Treat a Qualified Revocable Trust as Part of an Estate | | <p>If you are located in: Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin, then file the election here: Internal Revenue Service Center, Cincinnati, OH 45999</p> | <p>If you are located in: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, then file the election here: Internal Revenue Service Center, Ogden, UT 84201</p> | <p>If you are located in a foreign country or a U.S. possession, then file the election here: Internal Revenue Service, Philadelphia, PA 19255</p> |

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| 8865 | Return of U.S. Persons With Respect to Certain Foreign Partnerships | Attach to income tax return | | | |
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